

रजिस्टर नं० प्रल ०-३३/प्र० ०८०/१३ १४/९५.



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 4 नवम्बर, 1995/13 कातिक, 1917

हिमाचल प्रदेश सरकार

ग्राम पाली एवं कराधान विभाग

अधिसूचना

शिमला-२, १ मितम्बर, 1995

मंख्या ई० प्र० ४०० प्र० ०८० (१२) ३/९५.-हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश जनरल मेल्ज टैक्स एक्ट, 1968 (1968 ला २४) को धारा ४० के अधीन प्रदत्त नियमों का प्रयोग नहीं हुए, सरकार की अधिसूचना १४-११/६९ ई० प्र० ४० टा०, तारीख २३ अक्टूबर, १९७० द्वारा ११-११-१९७० के राजपत्र हिमाचल प्रदेश (असाधारण) में प्रकाशित, हिमाचल प्रदेश जनरल मेल्ज टैक्स एक्ट, १९७० में आर मंगोधन करने का प्रस्ताव गरते हैं, और निम्नलिखित नियमों का प्रयोग द्वारा राजपत्र हिमाचल प्रदेश में मर्व-साधारण की सूचना के लिए प्रयोग किया जा रहा है।

इस विधि के अधीन समाजिक कार्ड बचत, पर्यावरण नियां के विषय में कार्ड बाहर करना आहु या अद्याव बदला आहु, तो उसे एवं आवास/घराती की द्वारा शोधनुसार के प्रकार की तारीख में इस विधि की सर्वांगी गोपनीय आवृत्ति एवं उसकी आवृत्ति नियमानुसार की भव याचारी ।

प्रत्येक विधि के अन्त में आवास या घराती, या बाहर की विधि की विधि की अवधि की अवधि अवधि एवं उसकी आवृत्ति नियमानुसार की भव याचारी ।

गोपनीय विधि

१. अवधि वाले और विधि - (१) एवं इसके द्वारा दिया गया विधि विधि याचारी विधि (दिवाली) विधि, १९८६ है ।

(२) विधि विधि ।

२. विधि द्वारा दिया गया विधि विधि विधि विधि, १९८० वे १९८५ वे विधि विधि विधि विधि विधि विधि विधि ।

"(१) When the Assessing Authority is satisfied after such scrutiny of accounts and such enquiry as it considers necessary that the claim for refund be admissible, he shall determine the amount of refund due and shall, if the amount to be refunded:

- (i) does not exceed two thousand rupees, record an order sanctioning refund ;
- (ii) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in charge of the District in the case may be, for orders;
- (iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer in charge of the District, the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner or other Officer in charge of the zone (Exempt Flying Squads) concerned as the case may be, for orders; and
- (iv) exceeds twenty thousand rupees, submit through the Officers in charge of the District and Zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in negotiation with the order made by authority specified in respective clause."

गोपनीय विधि,

मोर्चा विधि,
महाराष्ट्र विधि विधि

[Authoritative English text of Government Notification No. EXN-E (12)3/95, dated 19-9-1995, as required under clause (A) of Article 368 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 1st September, 1995

No. EXN-E (12)3/95. In exercise of the powers conferred under section 40 of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968) the Governor of Himachal Pradesh proposes to make the following rules further to amend the Himachal Pradesh General Sales Tax Rules, 1970, published in the Rajputra, Himachal Pradesh (Extra Ordinary) on 11-11-1970 vide Government Notification No. 14-11/69 Ex&T, dated 23rd October, 1970, and the same are hereby published in the Rajputra Himachal Pradesh for the general information of the public.

If any person likely to be affected by these rules, has any objection (s) or suggestion(s) to make in relation to the proposed rules, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3 within a period of 30 days of the publication.

Objection (s) or suggestion (s), if any, received within the above stipulated period shall be taken into consideration by the Government before finalising the same, namely:

DRAFT RULES

1. *Short title and Commencement.*-(1) These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1995.
 (2) They shall come into force at once.
2. *Amendment of rule 49.*—For the existing sub-rule (1) of rule 49 of the Himachal Pradesh General Sales Tax Rules, 1970, the following shall be substituted, namely:-
 "(1) When the Assessing Authority is satisfied after such enquiry of accounts and such enquiries as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall, if the amount to be refunded,-
 (i) does not exceed two thousand rupees, record an order sanctioning refund;
 (ii) exceeds two thousand rupees but does not exceed ten thousand rupees, submit the record of the case together with his recommendations to the Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District in the case may be, for orders;
 (iii) exceeds ten thousand rupees but does not exceed twenty thousand rupees, submit through Assistant Excise and Taxation Commissioner or Excise and Taxation Officer Incharge of the District the record of the case together with his recommendations to the Deputy Excise and Taxation Commissioner;

or other Officer In-charge of the Zone (except Flying Squads) concerned as the case may be, for orders; and

- (iv) exceeds twenty thousand rupees, submit through the officers In-charge of the District and zone concerned, the record of the case together with his recommendations to the Commissioner for orders; and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii), (iii) and (iv) only in accordance with the orders made by authorities specified in respective clause."

By order,

A. N. VIDYARTHI,
Additional Chief Secretary-cum-Secretary